



N.C JINDAL PUBLIC SCHOOL
ROAD NO.- 73, PUNJABI BAGH (W), NEW DELHI-110026
Periodic Test/Half Yearly/Annual Examination Marking Scheme 2026-27

Class :	XI	Subject :Accountancy	
S.no	PT I (2026)	Chapter/Topic	Max. Marks
1		Introduction to Accounting	11
2		Basic Accounting Terms	
3		Accounting Equation	
		TOTAL	20
S.no	HLY (2026)	Chapter/Topic	Max. Marks
1		Introduction to Accounting	10
2		Theory Base of Accounting	15
3		Recording of Business Transactions	55
		Project Work	20
		Total	100
S.no	PTII (2026)	Chapter/Topic	Max. Marks
1		Bank Reconciliation Statement	10
2		Trail balance and Special Purpose of Book II other books:	10
		Total	20
Sloe.	AE (2027)	UNITS/Topic	Max. Marks
1		Theoretical Framework	12
2		Accounting Process	44
3		Financial Statements of sole Proprietorship from complete and Incomplete Records	24
		Project Work	20
		Total	100
	Co-ordinator:	Mr.Amrish Kumar Chauhan	Sign:.....
	Subject Teachers	Ms. Gurpreet Kaur	Sign:.....
	Subject Teachers	Ms. Poornima Tomar	Sign:.....

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ROAD NO.- 73, PUNJABI BAGH (W), NEW DELHI-110026

ANNUAL CURRICULAM (2026-27)

CLASS 11 th	SUBJECT: Accountancy	Prepared by:MRS. GURPREET KAUR	DESIGNATION : PGT COMMERCE			
			UNITS	Chapter Topic	TERM	START DATE
	Introduction to Accounting	Accounting: concept ,meaning as the sources of information , objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information.Role of Accounting in Business	PT 1, HY,AE	16.4.2026	24-4.26	8
		Basic accounting terms: business transaction, account, capital, drawings, liability (Non - current and current); asset (Non - current; tangible and intangible assets and current assets), receipts (capital and revenue), expenditure (capital, revenue and deferred), expense, income, profits, gains and losses, purchases returns, sales, sales returns, stock, trade receivables (debtors and bills receivable), trade payables (creditors and bills payable), goods, cost, vouchers, discount - trade and cash.	PT1,HY,AE	27.4.2026	8.5.2026	9
	Theory Base of Accounting	Introduction of Accounting equation:	PT1,HY,AE	11.5.2026	18.5.2026	6
		Numerical of Accounting Equation	PT1,HY,AE	1.7.2026	8.7.2026	6
		Fundamental accounting assumptions: GAAP going concern,consistency, and accrual.,Money measurement,Cost concept ,dual concept ,revenue recognition ,Match concept ,Full disclosure ,Convertermism ,Materiality and objectivity	HY, AE	9.7.2026	17.7.2026	7
		Bases of accounting - cash basis and accrual basis	HY, AE	18.7.2026	23.7.2026	5
		Accounting Standards : Applicability in IndAS; GST : characteristics and advantage.	HY, AE	24.7.2026	27.7.2026	2
		REVISION FOR PERIODIC TEST 1		28.7.2026	31.7.2026	4
		Rules of debit and credit: for assets, liabilities, capital, revenue and expenses,voucher and transaction : source document and voucher	HY, AE	1.8.2026	5.8.2026	4
		Journal recording	HY, AE	6.8.2026	12.8.2026	5
	Recording Of Transactions	Ledger - format, posting from journal, cash book	HY, AE	13.8.2026	21.8.2026	7
		.Cash Book: Simple And cash book with bank column and Petty Cash Book	HY, AE	24.8.2026	31.8.2026	4
		Trial balance: objectives and preparation and numericals	PTII, AE	1.9.2026	7.9.2026	5
		REVISION FOR HALF YEARLY EXAMINATION		8.9.2026	10.9.2026	3
		Other books: purchases book, sales book,other books and journal proper.	PT II,AE	29.9.2026	7.10.2026	6
		Bank reconciliation statement- need and preparation. (THEORY)	PT II,AE	8.10.2026	9.10.2026	8
		numericals of BRS	PT II,AE	12.10.2026	23.10.2026	
		REVISION FOR PERIODIC TEST II		27.10.2026	30.10.2026	4
		Depreciation,Meaning ,Features ,needs ,causes and factors and others methods. methods of computation of depreciation: concept need and factors affecting straight line method,	AE	2.11.2026	6.11.2026	5
		written down value Accounting treatment of depreciation: by charging to asset account, Creating provision for depreciation/accumulated depreciation accounts.	AE	12.11.2026	19.11.2026	6
		Errors -classification -errors of omission ,commission, Principle and compensating their effects on trial balance.Numericals and	AE	20.11.2026	26.11.2026	5
		preparation of Suspence Accounts	AE	27.11.2026	30.11.2026	2
	Provisions and reserves: concept, objectives and difference between provisions and reserves; types of reserves- revenue reserve, capital reserve, general reserve and specific reserve.	AE	1.12.2026	9.12.2026	7	
	Financial statement : Objective and Importance, revenue and capital expenditure , deferred Revenue expenditure ,opening journal entry , trading and profit and loss accounts, Gross profit , operating profit and net profit .Preparation balance sheet and its needs grouping and marshalling of assets and liabilities	AE	10.12.2026	16.12.2026	5	

		Adjustments in preparation of financial statements : with respect to closing stock, outstanding expenses prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors,	AE	17.12.2026	28.12.2026	8
		COMPREHENSIVE PROJECT ON SOLE PROPRIETORSHIP (PROJECT WORK)	AE	29.12.2026	31.12.2026	2
	Financial Statements of Sole Proprietorship	Abnormal losses ,Goods taken for personal use, staff welfare ,interest on capital and manager commission.	AE	16.1.2027	20.1.2027	4
		INCOMPLETE RECORDS Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)	AE	21.2.2027	1.2.2027	2
		REVISION FOR FINAL EXAMINATION		2.2.2027	12.2.2027	10
SUBJECT CORDINATOR : MR. Amrish Kumar Chauhan : SIGN _____						
SUBJECT TEACHER : Ms. GURPREET KAUR : SIGN _____						
*	SUBJECT TEACHER : Ms. Poornima Tomar : SIGN _____					